

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

September 2, 2020

Brian Newman Senior Vice President, Chief Financial Officer and Treasurer United Parcel Service, Inc. 55 Glenlake Parkway, N.E. Atlanta, GA 30328

> Re: United Parcel Service, Inc. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed February 20, 2020 File No. 001-15451

Dear Mr. Newman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation